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THE COMMISSIONER IS AUTHORIZED
TO CHARGE ANY DEFICIENCY IN THE
FEES FOR THIS PAPER TO DEPOSIT
ACCOUNT NO. 23-0975



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of	: Confirmation No. 5998
Akio IWASA et al.	: Attorney Docket No. 2006_0810A
Serial No. 10/581,031	: Group Art Unit 3744
Filed May 30, 2006	: Examiner Tho V Duong
HEAT EXCHANGER	: Mail Stop: AMENDMENT

AMENDMENT

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

Responsive to the Office Action of April 16, 2007, please amend the above-identified application as follows.